

Property Valuation

Property owners in Arizona have the right to appeal their property valuation annually, but there are statutory deadlines for doing so. Please note the appeal deadline date which is printed in the upper right hand corner of your Notice of Real Property Valuation card. If you wish to file an appeal with the County Assessor, you must do so by the date listed on the card. If you miss that date and still wish to appeal, your only option is to file in either Tax Court or Superior Court. Neither the Assessor nor the Board of Supervisors has the legal authority to grant a property owner an extension of the filing deadline. Appeal forms may be obtained by contacting the County Assessor's Office at 425-3231 ext. 8714.

Once you have filed your appeal, the Assessor's Office will review your property valuation and determine whether it believes the value of your property should be changed. Filing an appeal of your property valuation can result in your value being lowered. However, there are sometimes instances in which filing an appeal can trigger an increase in valuation because of items such as fences, additional concrete, remodeling, and so on. In such cases, it has been the practice of the Gila County Assessor to delay adding those items to your value until the following year.

After the Assessor has reviewed your appeal and made a determination, your appeal will be mailed back to you. If you are dissatisfied with the decision of the Assessor, you then have 25 days from the date the Assessor mailed the appeal back to you (not from the date you receive the appeal) to file with the Gila County Board of Equalization. The 25-day deadline is statutory and cannot be extended by the Board of Supervisors. If you miss the deadline, your only option to continue your appeal is to file in Tax Court or Superior Court. If you continue your appeal to the Board of Equalization, a hearing before the Board of Equalization will be scheduled for you and you will be notified by mail of the date, time and place of the hearing. The Board of Equalization will consider your arguments and will make a decision. If you wish to appeal the decision of the Board of Equalization, you must do so by filing in Tax Court or Superior Court within 60 days of the date the appeal is mailed back to you by the Board of Equalization.

Property Valuation & Taxes

Contrary to what many people think, the County Assessor is not responsible for taxes. The Assessor is responsible for ensuring that properties are included on the tax roll and for establishing values for property. It is true that taxes are levied against assessed valuation, but the amount of taxes to be levied is determined by each taxing jurisdiction in which property is located. For example, your property may be located within an incorporated city or town, a school district, a community college district, a fire district, and a special improvement district. All of those jurisdictions have taxing authority. In addition your property is also located within the County and within the State of Arizona. Gila County levies a property tax for General Fund purposes, and the Gila County Board of Supervisors also sits as the Board of Directors for the Gila County Library District, which is a special district that levies taxes. The State of Arizona does not currently levy a property tax for General Fund purposes.

The property tax rates that are levied by the various taxing jurisdictions are determined by formula:

Levy (budget amount) divided by Total Assessed Value of Jurisdiction – Tax Rate

The tax rate is then applied against the assessed value of your property. The assessed value of your property is the full cash value times the assessment ratio, and the assessment ratio depends on what type of property you have. For example, owner-occupied residential properties are assessed at 10% of their value. Therefore, if you own a home valued at \$100,000, the assessed value of your property would be \$10,000 or $\$100,000 \times 10\%$. The tax rate from the jurisdiction is not levied against your entire assessed value, but instead is levied against each \$100 of your assessed value. For example, the following formula would apply to the \$100,000 owner-occupied home mentioned above:

$\$100,000 \times .10 - \$10,000$ divided by $\$100 = \$100 \times \text{Tax Rate} = \text{Tax Liability}$

Depending upon which jurisdiction is levying the tax, the tax rate is applied against either the Full Cash Value or Limited Value of your property. With the exception of special districts, including fire districts, and bond issues, the property tax rates levied by the various jurisdictions are levied against the Limited Value of your property. This value may equal your full cash value, but in some cases it may be less than the Full Cash Value. Taxes for special districts and for bond issues are levied against the Full Cash Value of your property.

Taxing jurisdictions are required by law to publish their proposed budgets and hold public hearings on them. If you are concerned about the tax rates being levied by the various jurisdictions which have authority to levy taxes on your property, you should consider attending budget hearings and making your concerns known. Tax rates for all jurisdictions are set the third Monday in August, and generally speaking, you should watch the newspaper for publication of proposed budgets and notices of budget hearings beginning in late spring or early summer.

Property Valuation Contact Information

For information regarding **how your property is valued** contact the

Gila County Assessor at (928) 425-3231 ext. 8714

For information regarding **Gila County tax rates or tax rates for the Gila County Library District**, contact the **Gila County Manager at (928) 425-3231 ext. 8754**

For information regarding **other individual jurisdiction tax rates** contact the appropriate taxing authority (school district, city or town, fire district, community college district, or special district).